

United States District Court
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ALEXANDRU BITTNER,

Defendant.

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Civil Action No. 4:19-cv-00415
Judge Mazzant

FINAL JUDGMENT

The Court has determined that Final Judgment should be entered consistent with its Memorandum Opinion and Order on June 29, 2020 (Dkt. #75), the parties' joint stipulations (Dkt. #82); (Dkt. #83), and the United States Supreme Court's decision in *Bittner v. United States*, 598 U.S. 85, 143 S. Ct. 713, 215 L. Ed. 2d 1 (2023). Accordingly, and consistent with the foregoing, it is hereby **ORDERED, ADJUDGED, AND DECREED** that:

1. Defendant is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Final Account penalty for the 2007 year in the amount of \$10,000, as of June 8, 2017, plus interest and penalties accruing under 31 U.S.C. § 3717(a)(1), 31 U.S.C. § 3717(e)(2), and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017, until July 22, 2020, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e) and 31 C.F.R. §§ 5.5(a) and 901.9 after July 22, 2020.

2. Defendant is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Final Account penalty for the 2008 year in the amount of \$10,000 as of June 8, 2017, plus interest and penalties accruing under 31 U.S.C.

§ 3717(a)(1), 31 U.S.C. § 3717(e)(2), and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017, until July 22, 2020, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 after July 22, 2020.

3. Defendant is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Final Account penalty for the 2009 year in the amount of \$10,000 as of June 8, 2017, plus interest and penalties accruing under 31 U.S.C. § 3717(a)(1), 31 U.S.C. § 3717(e)(2), and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017, until July 22, 2020, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 after July 22, 2020.

4. Defendant is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Final Account penalty for the 2010 year in the amount of \$10,000 as of June 8, 2017, plus interest and penalties accruing under 31 U.S.C. § 3717(a)(1), 31 U.S.C. § 3717(e)(2), and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017, until July 22, 2020, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 after July 22, 2020.

5. Defendant is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a non-willful failure to timely file a Report of Foreign Bank and Final Account penalty for the 2011 year in the amount of \$10,000 as of June 8, 2017, plus interest and penalties accruing under 31 U.S.C. § 3717(a)(1), 31 U.S.C. § 3717(e)(2), and 31 C.F.R. §§ 5.5(a) and 901.9 from June 8, 2017, until July 22, 2020, and interest and penalties accruing under 28 U.S.C. § 1961(a) and 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9 after July 22, 2020.

IT IS SO ORDERED.

SIGNED this 31st day of August, 2023.

A handwritten signature in black ink, reading "Amos Mazzant". The signature is written in a cursive style with a horizontal line underneath it.

AMOS L. MAZZANT
UNITED STATES DISTRICT JUDGE